What is claimed is:

- 1. A method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell, which comprises transferring a first recombinant DNA in which a first promoter, a gene having recombinase recognition sequences on both ends, and a selective marker gene of a target cell differentiated from an embryonic stem cell are arranged in this order from a 5' side, and the first promoter makes the selective marker gene express, and a second recombinant DNA in which a second promoter specifically expressing in a target cell differentiated from an embryonic stem cell, and a recombinase-expressing gene are arranged in this order from a 5' side, respectively, into an embryonic stem cell.
- 2. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 1, wherein the recombinase recognition sequence is loxP.
- 3. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 1, where the first promoter is a constitutive strong expression promoter.
- 4. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 3, wherein the constitutive strong expression promoter is a CMV promoter or a CA promoter.

- 5. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 1, wherein the selective marker gene is a fluorescent protein gene.
- 6. The method for selectively isolating or visualizing a target cell differentiated from a embryonic stem cell according to claim 1, wherein the recombinase-expressing gene is a recombinase Cre-expressing gene.
- 7. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 1, wherin the second promoter is a Nkx2.5 gene promoter or an α MHC gene promoter.
- 8. The method for selectively isolating or visualizing attaced to claim 1, wherein transfer of the first recombinant DNA into an embryonic stem cell is performed using a first vector for transferring a gene.
- 9. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 8, wherein the first vector for transferring a gene is a virus vector.
- 10. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 9, wherein the virus vector is an adenovirus vector.
 - 11. The method for selectively isolating or visualizing

a target cell differentiated from an embryonic stem cell according to claim 1, wherein transfer of the second recombinant DNA into an embryonic stem cell is performed using a second vector for transferring a gene.

- 12. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 11, wherein the second vector for intruding a gene is a virus vector.
- 13. The method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 12, wherein the virus vector is an adenovirus vector.
- 14. An embryonic stem cell in which the first recombinant DNA as defined in claim 1 is transferred.
- 15. The embryonic stem cell in which the second recombinant DNA as defined in claim 1 is transferred.
- 16. The embryonic stem cell in which the first recombinant DNA and the second recombinant DNA as defined in claim 1 are transferred, respectively.
- 17. The embryonic stem cell according to any one of claim 14 to claim 16, wherein the embryonic stem cell is derived from a mouse.
- 18. A first vector for transferring a gene, which comprises the first recombinant DNA as defined in claim 8.
- 19. The first vector for transferring a gene according to claim 18, which is a virus vector.

- 20. The first vector for transferring a gene according to claim 19, wherein the virus vector is an adenovirus vector.
- 21. A second vector for transferring a gene, which comprises the second recombinant DNA as defined in claim 11.
- 22. The second vector for transferring a vector according to claim 21, which is a virus vector.
- 23. The second vector for transferring a gene according to claim 22, wherein the virus vector is an adenovirus vector.
- 24. A kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell, which comprises the first vector for transferring a gene as defined in claim 18, and the second vector for transferring a gene as defined in claim 21.
- 25. The kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim24, wherein the first vector for transferring a gene and the second vector for transferring a gene are a virus vector.
- 26. The kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 25, wherein the virus vector is an adenovirus vector.
- 27. The kit for isolation of visualization used in a method for selectively isolating or visualizing a target cell

differentiated from an embryonic stem cell, which comprises the embryonic stem cell as defined in claim 14, and the second vector for transferring a gene as defined in claim 21.

- 28. The kit for isolation or visualization used in a method for selectively isolating of visualizing a target cell differentiated from an embryonic stem cell according to claim 27, wherein the second vector for transferring a gene is a virus vector.
- 29. The kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 28, wherein the virus vector is an adenovirus vector.
- 30. The kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell, which comprises the first vector for transferring a gene as defined in claim 18, and the embryonic stem cell as defined in claim 15.
- 31. The kit for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim 30, wherein the first vector for transferring a gene is a virus vector.
- 32. The kid for isolation or visualization used in a method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell according to claim

- 31, wherein the virus vector is an adenovirus vector.
- 33. A cell obtained by the method for selectively isolating or visualizing a target cell differentiated from an embryonic stem cell as defined in claim 1.
- 34. The cell according to claim 33, wherein the cell is a cell obtained by using a Nkx2.5 gene promoter as the second promoter.
- 35. The cell according to claim 33, wherein the cell is a cardiac muscle cell obtained by using an αMHC gene promoter as the second promoter.
- 36. A tissue, which comprises the cell as defined in claim 33.
- 37. A method for treating a disease, which comprises using the cell as defined in claim 33 and/or the tissue as defined in claim 36.
- 38. The method for treating a disease according to claim 37, wherein the disease is a cardiac disease.